

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR  
&  
THE HONOURABLE MR. JUSTICE K.M.JOSEPH

TUESDAY, THE 19TH SEPTEMBER 2006 / 28TH BHADRA 1928

ST.Rev..No. 563 of 2004()

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TA.1005/2000 of S.T.A.T.ADDL.BENCH,ERNAKULAM  
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REVISION PETITIONER/RESPONDENT/REVENUE  
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STATE OF KERALA, REPRESENTED BY  
THE DEPUTY COMMISSIONER (LAW), COMMERCIAL TAXES,  
ERNAKULAM.

BY GOVERNMENT PLEADER

RESPONDENTS: APPELLANT/ASSESSEE  
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MS/. SANJU TRADERS,  
CHELAMATTOM, OKKAL.

BY ADV. SRI.K.B.MUHAMED KUTTY  
SRI.K.M.FIROZ

THIS SALES TAX REVISION HAVING COME UP FOR ADMISSION  
ON 19/09/2006, THE COURT ON THE SAME DAY DELIVERED THE  
FOLLOWING:

C.N.RAMACHANDRAN NAIR &  
K.M.JOSEPH, JJ.

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S.T.Rev. NO. 563 OF 2004  
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Dated this the 19th day of September, 2006

JUDGMENT

**Ramachandran Nair,J.**

The question raised is whether rubber wood of specified dimension sold by the petitioner attracts tax as timber under the Vth Sechedule or at the general rate applicable to firewood. While Special Govt. Pleader relied on the decision of this Court in TROPICAL PLANTATION V. STATE OF KERALA, (2001) 9 K.T.R. 68 and contended that rubber wood is timber and hence assessable under the Vth Schedule, senior counsel appearing for the respondent-assessee submitted that purchaser used the item only as firewood, which is evident from the assessment order itself. It is seen from the assessment order that by virtue of the dimension for the sizes provided in the purchaser's order, the main stem of rubber wood is sold by the petitioner to the purchaser and not the branches. Moreover, the Explanation to "timber" includes all kinds of woods. It is to be noted that the Explanation does not limit the meaning of wood to hard wood.

In view of the Explanation and in view of the decision above referred, the order of the Tribunal cannot be sustained. We therefore allow the Tax Revision reversing the order of the Tribunal and restoring that of the assessing officer assessing the rubber wood at higher rate under the Vth schedule.

(C.N.RAMACHANDRAN NAIR)  
Judge

(K.M.JOSEPH)  
Judge

